

Form 990

Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung
benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2004Open to Public
Inspection**A** For the 2004 calendar year, or tax year beginning **6/01/04**, and ending **5/31/05****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please
use IRS
label or
print or
type.
See
Specific
Instruc-
tions**C** Name of organization**Kids Wish Network, Inc.**

Number and street (or P O box if mail is not delivered to street address)

Room/suite

160 Scarlet Boulevard

City or town, state or country, and ZIP + 4

Oldsmar**FL 34677****D** Employer identification no
31-1579097**E** Telephone number
813-891-9374**F** Accounting method: ☐ Cash
☒ Accrual ☐ Other (specify)● Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable
trusts must attach a completed Schedule A (Form 990 or 990-EZ).**G** Website: ▶ **Kidswishnetwork.com****J** Organization type(check only one) ▶ ☒ 501(c) (**3**) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000The organization need not file a return with the IRS, but if the organization received a
Form 990 Package in the mail, it should file a return without financial data. **Some states**
require a complete return.

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates ▶**H(c)** Are all affiliates included? **N/A** ☐ Yes ☐ No
(If "No," att a list See instr)**H(d)** Is this a separate return filed by an **N/A**
organization covered by a group ruling? ☐ Yes ☐ No**I** Group Exemption Number ▶**M** Check ☒ if the organization is not required
to attach Sch B (Form 990, 990-EZ, or 990-PF)**L** Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **13,560,385****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 18 of the instructions.)**1** Contributions, gifts, grants, and similar amounts received**a** Direct public support**b** Indirect public support**c** Government contributions (grants)**1a** **13,475,795****1b****1c****d** Total (add lines 1a through 1c) (cash \$ **11,524,776** noncash \$ **1,951,019**)**1d** **13,475,795****2** Program service revenue including government fees and contracts (from Part VII, line 93)**2****3** Membership dues and assessments**3****4** Interest on savings and temporary cash investments**4****1,273****5** Dividends and interest from securities**5****6a** Gross rents**6a****b** Less rental expenses**6b****c** Net rental income or (loss) (subtract line 6b from line 6a)**6c****7** Other investment income (describe)**7****8a** Gross amount from sales of assets other
than inventory

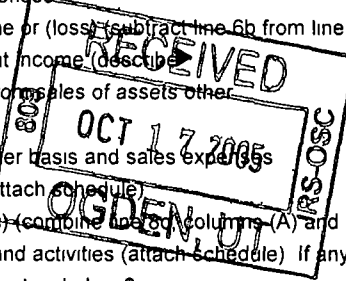
(A) Securities

(B) Other

8a**b** Less cost or other basis and sales expenses**8b****c** Gain or (loss) (attach schedule)**8c****d** Net gain or (loss) (combine lines 8a and 8c)**8d****9** Special events and activities (attach schedule) if any amount is from gaming, check here ☐**a** Gross revenue (not including \$ _____ of
contributions reported on line 1a)**9a****83,317****b** Less direct expenses other than fundraising expenses**9b****18,398****c** Net income or (loss) from special events (subtract line 9b from line 9a)**9c****64,919****10a** Gross sales of inventory, less returns and allowances**10a****b** Less cost of goods sold**10b****c** Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)**10c****11** Other revenue (from Part VII, line 103)**11****12** Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)**12****13,541,987****13** Program services (from line 44, column (B))**13****5,344,562****14** Management and general (from line 44, column (C))**14****360,201****15** Fundraising (from line 44, column (D))**15****6,907,201****16** Payments to affiliates (attach schedule)**16****17** Total expenses (add lines 16 and 44, column (A))**17****12,611,964****18** Excess or (deficit) for the year (subtract line 17 from line 12)**18****930,023****19** Net assets or fund balances at beginning of year (from line 73, column (A))**19****4,176,687****20** Other changes in net assets or fund balances (attach explanation)**20****21** Net assets or fund balances at end of year (combine lines 18, 19, and 20)**21****5,106,710**For Privacy Act and Paperwork Reduction Act Notice, see the separate
instructions.

Form 990 (2004)

DAA

REVENUE
EXPENSES
CHANGES IN NET ASSETS
SEP 27 2005

P

Part II Statement of

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations

Functional Expenses

and section 4947(a)(1) nonexempt charitable trusts but optional for others (See page 22 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ non-cash \$)	22				
23 Specific assistance to individuals Stmt 1	23	1,000,442	1,000,442		
24 Benefits paid to or for members	24				
25 Compensation of officers, directors, etc	25	272,473	100,342	130,073	42,058
26 Other salaries and wages	26	453,913	392,211	54,731	6,971
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29				
30 Professional fundraising fees	30	10,401,387	3,640,485		6,760,902
31 Accounting fees	31				
32 Legal fees	32	69,865		54,612	15,253
33 Supplies	33	39,057	19,528	19,529	
34 Telephone	34	36,138	25,297	10,841	
35 Postage and shipping	35	35,046	35,046		
36 Occupancy	36	88,796	13,464	27,336	47,996
37 Equipment rental and maintenance	37	17,612	17,612		
38 Printing and publications	38	6,144	4,917	1,227	
39 Travel	39	968	484	484	
40 Conferences, conventions, and meetings	40				
41 Interest	41	4,504	4,504		
42 Depreciation, depletion, etc (attach schedule)	42	19,324	7,730		11,594
43 Other expenses not covered above (itemize) a	43a				
b See Statement 2	43b	166,295	82,500	61,368	22,427
c	43c				
d	43d				
e	43e				
44 Total functional expenses (add lines 22 - 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	12,611,964	5,344,562	360,201	6,907,201

Joint Costs. Check ☒ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

☒ Yes ☐ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ 10,401,386 , (ii) the amount allocated to Program services \$ 3,640,485

(iii) the amount allocated to Management and general \$, and (iv) the amount allocated to Fundraising \$ 6,760,901

Part III Statement of Program Service Accomplishments (See page 25 of the instructions.)

What is the organization's primary exempt purpose?

▶ See Statement 3

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) & (4) orgs, & 4947(a)(1) trusts, but optional for others.)

a See Statement 4

(Grants and allocations \$) 1,602,369

b Family Services: Assist family participation in the last wishes of children and help to defray funeral costs of wish participants

(Grants and allocations \$) 1,000

c See Statement 5

(Grants and allocations \$) 3,741,193

d

(Grants and allocations \$)

e Other program services (attach schedule)

(Grants and allocations \$)

f Total of Program Service Expenses (should equal line 44, column (B), Program services)

▶ 5,344,562

Part IV Balance Sheets (See page 25 of the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year
45	Cash-non-interest-bearing	364,357	45	289,235
46	Savings and temporary cash investments		46	
47a	Accounts receivable	1,200		
b	Less allowance for doubtful accounts		47c	1,200
47b		1,600		
48a	Pledges receivable			
b	Less allowance for doubtful accounts		48c	
48b				
49	Grants receivable		49	
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
51a	Other notes and loans receivable (attach schedule)			
b	Less allowance for doubtful accounts		51c	
51b				
52	Inventories for sale or use	3,891,405	52	4,982,149
53	Prepaid expenses and deferred charges		53	
54	Investments-securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
55a	Investments-land, buildings, and equipment basis			
b	Less accumulated depreciation (attach schedule)		55c	
55b				
56	Investments-other (attach schedule)		56	
57a	Land, buildings, and equipment basis	130,324		
b	Less accumulated depreciation (attach schedule) See Statement 6			
57b		66,732	57c	63,592
58	Other assets (describe See Statement 7)	26,620	58	36,742
59	Total assets (add lines 45 through 58) (must equal line 74)	4,357,854	59	5,372,918
60	Accounts payable and accrued expenses	133,917	60	205,306
61	Grants payable		61	
62	Deferred revenue		62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
64a	Tax-exempt bond liabilities (attach schedule)		64a	
b	Mortgages and other notes payable (attach schedule) See Worksheet	47,250	64b	60,902
65	Other liabilities (describe)		65	
66	Total liabilities (add lines 60 through 65)	181,167	66	266,208
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
67	Unrestricted	4,169,330	67	5,099,353
68	Temporarily restricted	7,357	68	7,357
69	Permanently restricted		69	
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74				
70	Capital stock, trust principal, or current funds		70	
71	Paid-in or capital surplus, or land, building, and equipment fund		71	
72	Retained earnings, endowment, accumulated income, or other funds		72	
73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	4,176,687	73	5,106,710
74	Total liabilities and net assets / fund balances (add lines 66 and 73)	4,357,854	74	5,372,918

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 27 of the instructions)

a	Total revenue, gains, and other support per audited financial statements ▶	a	13,592,329
b	Amounts included on line a but not on line 12, Form 990		
	(1) Net unrealized gains on investments \$		
	(2) Donated services and use of facilities \$ 50,342		
	(3) Recoveries of prior year grants \$		
	(4) Other (specify)		
	\$		
	Add amounts on lines (1) through (4) ▶	b	50,342
c	Line a minus line b ▶	c	13,541,987
d	Amounts included on line 12, Form 990 but not on line a:		
	(1) Investment expenses not included on line 6b, Form 990 \$		
	(2) Other (specify)		
	\$		
	Add amounts on lines (1) and (2) ▶	d	
e	Total revenue per line 12, Form 990 (line c plus line d) ▶	e	13,541,987

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements ▶	a	12,662,306
b	Amounts included on line a but not on line 17, Form 990		
	(1) Donated services and use of facilities \$ 50,342		
	(2) Prior year adjustments reported on line 20, Form 990 \$		
	(3) Losses reported on line 20, Form 990 \$		
	(4) Other (specify)		
	\$		
	Add amounts on lines (1) through (4) ▶	b	50,342
c	Line a minus line b ▶	c	12,611,964
d	Amounts included on line 17, Form 990 but not on line a:		
	(1) Investment expenses not included on line 6b, Form 990 \$		
	(2) Other (specify)		
	\$		
	Add amounts on lines (1) and (2) ▶	d	
e	Total expenses per line 17, Form 990 (line c plus line d) ▶	e	12,611,964

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see page 27 of the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contrib to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Mark Breiner	President 50	91,208	5,473	2,360
Barbara Askin	Secretary 50	48,644	2,919	2,209
Shelley Breiner	Treasurer 50	66,886	4,013	2,974
		0	0	0
		0	0	0
A Complete List Is		0	0	0
Attached To This Return		0	0	0

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?
If "Yes," attach schedule-see page 28 of the instructions

▶ ☐ Yes ☒ No

Part VI Other Information (See page 28 of the instructions.)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77	X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	78b	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a Enter direct and indirect political expenditures. See line 81 instructions	81a	
b Did the organization file Form 1120-POL for this year?	81b	X
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? Volunteer Service Hours	82a	X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) See Stmt 8	82b	50,342
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	N/A
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85b	N/A
c Dues, assessments, and similar amounts from members	85c	
d Section 162(e) lobbying and political expenditures	85d	
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86 501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	86a	
b Gross receipts, included on line 12, for public use of club facilities	86b	
87 501(c)(12) orgs Enter a Gross income from members or shareholders	87a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u>		
b 501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d Enter Amount of tax on line 89c, above, reimbursed by the organization		0
90a List the states with which a copy of this return is filed	90b	0
b Number of employees employed in the pay period that includes March 12, 2004 (See instructions)		
91 The books are in care of The Organization Located at Oldsmar, FL	Telephone no	813-891-9374
	ZIP + 4	34677
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year	92	

All States As Required

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by sec. 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					1,273
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					64,919
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		0	66,192
105 Total (add line 104, columns (B), (D), and (E))					66,192

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
N/A	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please
Sign

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer

Date 10-10-05

VER PREP.

Date

Check if
self-
employed ☐Preparer's SSN or PTIN
(See Gen. Instr. W)

SCHEDULE A
(Form 990 or 990-EZ)**Organization Exempt Under Section 501(c)(3)**(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

2004Department of the Treasury
Internal Revenue Service**Supplementary Information-(See separate instructions.)**▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Employer identification number

Kids Wish Network, Inc.

31-1579097

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to empl ben plans & deferred comp	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000 ▶				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
Organization Development, Inc. 5311 Lake Worth Road Lake Worth FL 33463	Fundraiser & Program	1,991,826
Directele, Inc. 27301 Dequindre Ste 304 Madison Heights MI 48071	Fundraiser & Program	1,039,541
Insight Teleservices, Inc. 17117 West Nine Mile Rd, Suite 800 Southfield MI 48075	Fundraiser & Program	957,543
Charitable Resource Foundation 401 Camby Ct, Suite B Greenwood IN 46142	Fundraiser & Program	927,335
National Mailing Centers 5114 Okeechobee Blvd. West Palm Beach FL 33417	Fundraiser & Program	691,817
Total number of others receiving over \$50,000 for professional services ▶	9	

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990 or 990-EZ) 2004

Part III Statements About Activities (See page 2 of the instructions.)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)	1	X
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets?	2e	X
3a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments)	3a	X
b Do you have a section 403(b) annuity plan for your employees?	3b	X
4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)The organization is not a private foundation because it is (Please check only **ONE** applicable box.)

- 5** ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i)
- 6** ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7** ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8** ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9** ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ►
- 10** ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a** ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b** ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12** ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions-subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13** ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14** ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting.**Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in) ▶	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22					
24 Line 23 minus line 17					
25 Enter 1% of line 23					

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24	▶	26a	
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts	▶	26b	
c Total support for section 509(a)(1) test. Enter line 24, column (e)	▶	26c	
d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____	▶	26d	
e Public support (line 26c minus line 26d total)	▶	26e	
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	▶	26f	%

27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year

(2003)	(2002)	(2001)	(2000)	N/A
--------	--------	--------	--------	------------

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year

(2003)	(2002)	(2001)	(2000)	N/A
--------	--------	--------	--------	------------

c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____	▶	27c	
d Add Line 27a total _____ and line 27b total _____	▶	27d	
e Public support (line 27c total minus line 27d total)	▶	27e	
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)	▶	27f	
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	▶	27g	%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	▶	27h	%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15

Part V Private School Questionnaire (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	N/A	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)	31		
32 Does the organization maintain the following			
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)			
33 Does the organization discriminate by race in any way with respect to			
a Students' rights or privileges?	33a		
b Admissions policies?	33b		
c Employment of faculty or administrative staff?	33c		
d Scholarships or other financial assistance?	33d		
e Educational policies?	33e		
f Use of facilities?	33f		
g Athletic programs?	33g		
h Other extracurricular activities?	33h		
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)			
34a Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev. Proc. 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)(To be completed **ONLY** by an eligible organization that filed Form 5768) **N/A**Check ☐ **a** if the organization belongs to an affiliated group Check ☐ **b** if you checked "a" and "limited control" provisions apply**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount Enter the amount from the following table-		
If the amount on line 40 is-		
Not over \$500,000		
Over \$500,000 but not over \$1,000,000		
Over \$1,000,000 but not over \$1,500,000		
Over \$1,500,000 but not over \$17,000,000		
Over \$17,000,000		
The lobbying nontaxable amount is-		
20% of the amount on line 40		
\$100,000 plus 15% of the excess over \$500,000		
\$175,000 plus 10% of the excess over \$1,000,000		
\$225,000 plus 5% of the excess over \$1,500,000		
\$1,000,000		
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below)

See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.) **N/A**

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (Add lines c through h.)

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Yes	No	Amount

Attachment to Form 990
FYE 5/31/05
Kids Wish Network, Inc.
31-1579097

KID'S WISH NETWORK, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
YEARS ENDED MAY 31, 2006 AND 2004

	2005				2004			
	Program Services		Support Services		Program Services		Support Services	
	Wish Granting	Fund Raising	Management and General	Total	Wish Granting	Fund Raising	Management and General	Total
Direct Costs of Wishes	1,000,442	-	-	1,000,442	519,460	-	-	519,460
Direct Costs of Fund Raising	-	3,640,485	-	10,401,386	-	3,003,020	-	7,843,314
Salaries, Taxes and Benefits	507,831	-	-	726,386	350,530	-	174,158	570,825
Rent	13,464	-	169,526	88,796	13,877	-	28,175	66,872
Telephone	25,297	-	27,336	36,138	20,642	-	5,160	25,802
Donated Auto and Boat Expense	-	-	10,841	(136)	-	-	-	2,037
Office Expense	19,529	-	(136)	39,057	21,073	-	9,033	30,106
Postage and Delivery	35,046	-	19,529	35,046	37,178	-	-	37,178
Printing, Publications and Advertising	8,420	-	-	11,215	8,356	-	9,380	17,736
Interest	4,504	-	2,794	4,504	-	-	4,207	4,207
Insurance	17,315	-	-	17,315	-	-	22,348	22,348
Professional Fees	-	-	54,612	69,864	-	-	35,761	48,326
Depreciation and Amortization	7,729	-	15,253	19,323	6,688	-	-	16,720
Dues and Subscriptions	1,708	-	11,594	1,708	-	-	2,986	2,986
Travel	6,089	-	-	12,178	5,463	-	5,463	10,926
Repairs and Maintenance	17,612	-	-	17,612	-	-	6,652	6,652
Meetings and Conferences	-	-	-	-	12	-	3	15
License & Taxes	504	-	-	9,781	1,358	-	-	3,858
Utilities	3,037	-	9,277	10,124	2,005	-	4,148	6,914
Contract Labor	-	-	6,074	12,138	-	-	761	17,893
Bank Charges	41,992	-	12,138	24,277	-	-	8,946	37,896
Meals and Entertainment	5,154	-	-	41,992	-	-	37,896	8,604
Adjustments to Inventories	-	-	5,154	10,307	4,302	-	4,302	17,613
Security	150	-	2,000	2,000	-	-	-	848
Volunteer Labor	12,942	-	37,400	50,342	424	-	424	66,617
Miscellaneous	1,278	-	-	32,345	6,467	-	-	4,553
			31,067		596		3,957	
	1,730,043	3,640,485	345,175	12,662,303	998,431	3,003,020	362,999	9,390,306
							5,025,855	

KID'S WISH NETWORK, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
YEARS ENDED MAY 31, 2005 AND 2004

	2005				2004			
	Program Services		Support Services		Program Services		Support Services	
	Wish Granting	Fund Raising	Management and General	Total	Wish Granting	Fund Raising	Management and General	Total
Direct Costs of Wishes	1,000,442	-	-	1,000,442	519,460	-	-	519,460
Direct Costs of Fund Raising	-	3,640,485	-	10,401,386	-	3,003,020	-	7,843,314
Salaries, Taxes and Benefits	507,831	-	169,526	49,028	350,530	-	174,158	46,137
Rent	13,464	-	27,336	88,796	13,877	-	28,175	24,820
Telephone	25,297	-	10,841	36,138	20,642	-	5,160	25,802
Donated Auto and Boat Expense	-	-	(136)	(136)	-	-	-	2,037
Office Expense	19,529	-	19,529	39,057	21,073	-	9,033	30,106
Postage and Delivery	35,046	-	-	35,046	37,178	-	-	37,178
Printing, Publications and Advertising	8,420	-	2,794	11,215	8,356	-	9,380	17,736
Interest	4,504	-	-	4,504	-	-	4,207	4,207
Insurance	17,315	-	-	17,315	-	-	22,348	22,348
Professional Fees	-	-	54,612	69,864	-	-	35,761	48,326
Depreciation and Amortization	7,729	-	-	19,323	6,888	-	-	16,720
Dues and Subscriptions	1,708	-	11,594	1,708	-	-	2,986	2,986
Travel	6,089	-	6,089	12,178	5,463	-	5,463	10,926
Repairs and Maintenance	17,612	-	-	17,612	-	-	6,652	6,652
Meetings and Conferences	-	-	-	-	12	-	3	15
License & Taxes	504	-	-	9,781	1,358	-	-	3,858
Utilities	3,037	-	6,074	1,012	2,005	-	4,148	6,914
Contract Labor	-	-	12,138	10,124	-	-	8,946	17,893
Bank Charges	41,992	-	-	24,277	-	-	-	37,896
Meals and Entertainment	5,154	-	5,154	41,992	4,302	-	4,302	8,604
Adjustments to Inventories	-	-	2,000	10,307	-	-	-	17,613
Security	150	-	150	2,000	424	-	424	848
Volunteer Labor	12,942	-	-	50,342	6,467	-	-	66,617
Miscellaneous	1,278	-	31,067	32,345	596	-	3,957	4,553
	<u>1,730,043</u>	<u>3,640,485</u>	<u>345,175</u>	<u>12,662,303</u>	<u>998,431</u>	<u>3,003,020</u>	<u>362,998</u>	<u>9,390,306</u>
							<u>5,025,855</u>	

Attachment to Form 990

FYE 5/31/05

EIN 31-1579097

Page 4, Part V

Kids Wish Network, Inc. Board of Directors & Officers 2005

Mark Breiner
c/o 160 Scarlet Blvd.
Oldsmar, FL 34677

Shelley Breiner
c/o 160 Scarlet Blvd.
Oldsmar, FL 34677

Barbara Askin
c/o 160 Scarlet Blvd.
Oldsmar, FL 34677

Janet Black, MD
c/o 160 Scarlet Blvd.
Oldsmar, FL 34677

Daron Diecidue, MD
c/o 160 Scarlet Blvd.
Oldsmar, FL 34677

Les Aron
c/o 160 Scarlet Blvd.
Oldsmar, FL 34677

Forms
990 / 990-PF**Mortgages and Other Notes Payable****2004**For calendar year 2004, or tax year beginning **6/01/04**, and ending **5/31/05**

Name

Employer Identification Number

Kids Wish Network, Inc.**31-1579097****Form 990, Part IV, Line 64b - Additional Information**

Name of lender	Relationship to disqualified person
(1) Notes Payable - GMAC Vehicles	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year
(1)	47,250	60,902
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Totals	47,250	60,902

Federal Statements**Statement 1 - Form 990, Part II, Line 23 - Specific Assistance to Individuals**

Description	Amount
Wishes - Direct Expense	\$ 245,539
Program Expense	717,870
Funeral Expenses	1,000
HOH Expense	9,383
Hero Program	26,650
Total	<u>\$ 1,000,442</u>

Statement 2 - Form 990, Part II, Line 43 - Other Functional Expenses

Description	Total Expenses	Program Service	Mgt & General	Fund-Raising
	\$	\$	\$	\$
Expenses				
Auto & Truck Expense	11,210	5,605	5,605	
Leased Auto	3,026	1,513	1,513	
Advertising	1,967	1,967		
Licenses & Taxes	9,781	504		9,277
Meals	10,307	5,153	5,154	
Security	300	150	150	
Auto Expense - Resale	64		64	
Mileage Reimbursement	17	8	9	
Boat Expense	-200		-200	
Bank Charges	41,992	41,992		
Contract Labor	24,277		12,139	12,138
Dues / Subscriptions	1,708	1,708		
Equipment Rental	1,250	1,250		
Gifts	741	741		
Insurance Expense	17,315	17,315		
Inventory Adjustment	2,000		2,000	
Miscellaneous Credit Card	8,903		8,903	
Special Event Expense	18,398		18,398	
Supplies - Marketing	3,115	1,557	1,558	
Utilities	10,124	3,037	6,075	1,012
Total	<u>\$ 166,295</u>	<u>\$ 82,500</u>	<u>\$ 61,368</u>	<u>\$ 22,427</u>

Statement 3 - Form 990, Part III - Organization's Primary Exempt Purpose

Kids Wish Network, Inc. is a nationally recognized charitable organization dedicated to infusing hope, creating happy memories, and improving the quality of life for children. Kids Wish Network, Inc. assists children and their families through several key programs.

*****See Also General Footnote*****

Federal Statements**Statement 4 - Form 990, Part III, Line a - Statement of Program Service Accomplishments**

Kids Wish Network's accomplishments included numerous programs that positively affected the lives of thousands of children and their families throughout the United States. The organization fulfilled the wishes of children suffering from life-threatening conditions. In addition, "Holiday of Hope" and "Gift Bank" events provided children confined to hospitals and their entire families an opportunity to enjoy a positive experience together and gave them a rare chance to create happy memories. Many of these children will not live to enjoy commonly celebrated holidays. The "Holiday of Hope Gift Bank" program placed toys at hospital emergency rooms and pediatric wards so that children could be distracted from the frightening situation at hand. Kids Wish Network's funeral assistance program helped families of "Wish Kids" at their most difficult time, the loss of a child.

Statement 5 - Form 990, Part III, Line c - Statement of Program Service Accomplishments

Call to Action: Soliciting assistance in identifying children who would be candidates for our program, as well as seeking the involvement of the public in the attainment of our mission.

Federal Statements**Statement 6 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment**

<u>Description</u>	<u>Beginning of Year</u>	<u>Accum Deprec</u>	<u>End of Year</u>	<u>Accum Deprec</u>
Automobile	\$ 70,278	\$	\$ 70,278	\$
Warehouse Equipment			5,545	
Computer Equipment	31,585		40,626	
Furniture & Equipment	4,215		4,215	
Office Equipment	15,203		9,660	
Accumulated Depreciation		47,409		66,732
Total	<u>\$ 121,281</u>	<u>\$ 47,409</u>	<u>\$ 130,324</u>	<u>\$ 66,732</u>

Statement 7 - Form 990, Part IV, Line 58 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Employee Advances	\$ 4,905	\$ 1,283
Security Deposit	7,000	22,250
Prepaid Expenses	14,715	5,681
Prepaid Wishes		7,528
Total	<u>\$ 26,620</u>	<u>\$ 36,742</u>

Federal Statements**Statement 8 - Form 990, Part VI, Line 82b - Donated Services**

<u>Description</u>	<u>Amount</u>
Volunteer Service Hours	\$ 50,342
Total	<u>\$ 50,342</u>

Federal Statements**Form 990 - General Footnote**

Kids Wish Network, Inc.'s (KWN) mission is to create happiness and long-lasting memories for sick children. Operating nationally out of one facility located in Florida, the charity accomplishes its mission through several unique programs. KWN grants wishes to children suffering with life-threatening conditions, making certain that whether children wish to meet a celebrity, go to Disney World or receive a computer, their dreams will become a reality. Its unique "Holiday of Hope" program brings gifts and entertainment to children confined to hospitals across the country and these events have been heralded by participating hospitals as "A bright spot among a sea of darkness for these children." KWN also has a funeral assistance program to aid the families of "Wish Kids" at their most difficult time. Kids Wish Network's innovative programs positively impact the lives of thousands of children and their families throughout the United States each year. Joint efforts with professional Fund-raisers account for the majority of sick children referred for services.

Compensation of Employees: All employment related expenses are reflected in "leased employer costs." The company has no direct employees. All employees including officers and management are leased employees.

Form **4562****Depreciation and Amortization**

OMB No 1545-0172

(Including Information on Listed Property)

2004Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

Attachment
Sequence No **67**

Name(s) shown on return

Kids Wish Network, Inc.

Identifying number

31-1579097

Business or activity to which this form relates

Indirect Depreciation**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount See page 2 of the instructions for a higher limit for certain businesses	1	102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	410,000
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005 Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)**

14	Special depreciation allowance for qualified prop (other than listed prop) placed in service during the tax year (see pg 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	6,286

Part III MACRS Depreciation (Do not include listed property) (See page 5 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	0
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B-Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C-Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see page 8 of the instructions)

21	Listed property Enter amount from line 28	21	13,038
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations-see instr	22	19,324
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2004)

Kids Wish Network, Inc.

31-1579097

Form 4562 (2004)

Page 2

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A-Depreciation and Other Information (Caution: See page 9 of the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	24b If "Yes," is the evidence written?		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
(a) Type of prop (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions)							25	
26 Property used more than 50% in a qualified business use (see page 8 of the instructions)								
2003 Chevrolet Tahoe	4/10/03	70.00%	38,845	27,192	5.0	S/L-	7,769	
2004 Chevy Blazer	12/17/03	70.00%	26,349	18,444	5.0	S/L-	5,269	
27 Property used 50% or less in a qualified business use (see page 8 of the instructions)								
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	13,038
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B-Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a)		(b)		(c)		(d)		(e)		(f)	
	Vehicle 1		Vehicle 2		Vehicle 3		Vehicle 4		Vehicle 5		Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles-See page 2 of the instructions)	11,180		4,920									
31 Total commuting miles driven during the year	624		416									
32 Total other personal (noncommuting) miles driven	4,168		1,693									
33 Total miles driven during the year Add lines 30 through 32	15,972		7,029									
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	X			X								
35 Was the vehicle used primarily by a more than 5% owner or related person?	X		X									
36 Is another vehicle available for personal use?	X		X									

Section C-Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 10 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		X
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		X
39 Do you treat all use of vehicles by employees as personal use?		X
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		X
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions)		X

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions)					
43 Amortization of costs that began before your 2004 tax year					43
					0
44 Total. Add amounts in column (f). See page 12 of the instructions for where to report					44